

BE-10B BANK

OMB No. 0608-0049: Approval Expires 11/30/2002		BEA USE ONLY	Affiliate ID Number	E
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FORM (REV. 7/99)

BE-10B BANK (Report for Foreign Affiliate that is a Bank)

U.S. DEPARTMENT OF COMMERCE
BUREAU OF ECONOMIC ANALYSIS

MANDATORY — CONFIDENTIAL

BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 1999

MAIL REPORTS TO:
U.S. Department of Commerce
Bureau of Economic Analysis
BE-69(A)
Washington, DC 20230

OR

DELIVER REPORTS TO:
U.S. Department of Commerce
Bureau of Economic Analysis
BE-69(A)
Shipping and Receiving,
Section M-100
1441 L Street, NW
Washington, DC 20005

1. Name of U.S. Reporter of foreign affiliate — Same as item 1, Form BE-10A or BE-10A Bank

2. Name of foreign affiliate being reported — Use the same name on all reports filed subsequently for this affiliate with the Bureau of Economic Analysis, e.g., Form BE-577.

IMPORTANT

Use Form BE-10B BANK only to report a foreign affiliate that is a bank, i.e., a foreign business enterprise with over 50 percent of its total gross operating revenues generated by activities classified in International Surveys Industry codes 5221 and/or 5229.

Read the **Instruction Booklet**, which contains definitions and reporting requirements, before completing this form. **The Instruction Booklet**, Part I.C., has information for U.S. Reporters and foreign affiliates that are banks or bank holding companies. **"Additional" Instructions** specific to line items are provided at the back of this form.

Who must report — The U.S. Reporter must file Form BE-10B BANK for each bank foreign affiliate for which total assets; sales or gross operating revenues, excluding sales taxes; OR net income after provision for foreign taxes was greater than \$7 million (positive or negative) at any time during the affiliate’s 1999 fiscal year. See **Instruction Booklet**, Part I, for detailed reporting requirements.

Foreign affiliate’s 1999 fiscal year — The foreign affiliate’s financial reporting year that has an ending date in calendar year 1999. See **Instruction Booklet**, Part II.A., page 8.

Due date — A complete BE-10 report is due on the following dates:

May 31, 2000 for a U.S. Reporter required to file fewer than 50 Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK;

June 30, 2000 for a U.S. Reporter required to file 50 or more Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK.

Translation of foreign currency financial and operating data into U.S. dollars — Use U.S. generally accepted accounting principles (FASB 52). See **Instruction Booklet**, Part IV.B., page 11.

Currency amounts — Report in U.S. dollars rounded to thousands (omitting 000). Do not enter amounts in the shaded portions of each line. **EXAMPLE** – If amount is \$1,334,891.00, report as

Bil.	Mil.	Thous.	Dols.
	1	335	

If an item is between + or - \$500.00, enter "0." Use parenthesis () to indicate negative numbers.

Contact us for help — Telephone: 202–606–5566; FAX: 202–606–5312 or 5317; E-mail: be10/11@bea.doc.gov.

Part I — IDENTIFICATION OF FOREIGN AFFILIATE — See **Additional Instructions** for Part I on page 11 at the back of this form.

3. Number of foreign affiliates consolidated in this report — Do not consolidate affiliates located in two different countries. See the **Instruction Booklet**, Part I.B.2.c.(1), page 6. If your answer to this question is 2 or more, you must complete **Supplement B (page 9)** of this report.

1003

1

4. Does this foreign affiliate have a direct equity interest in other foreign affiliates, including branches of this affiliate, that are not fully consolidated in this BE-10B(BANK)? – Mark (X) one.

1004

11

12

☐ Yes — Complete Supplement A (page 7) of this Form BE-10B BANK.

☐ No

5. Form of organization of this foreign affiliate — Mark (X) one.

1005

11

12

13

14

☐ Corporation

☐ Branch

☐ Partnership

☐ Other — Specify

6. Country of incorporation or organization of this foreign affiliate — Mark (X) one.

1006

1601

1202

1100

☐ Australia

☐ Brazil

☐ Canada

1307

1308

1314

☐ France

☐ Germany

☐ Italy

1614

1213

1319

☐ Japan

☐ Mexico

☐ Netherlands

1325

1327

1

☐ Switzerland

☐ United Kingdom

☐ Other — Specify

7. Country of location — Country in which this foreign affiliate’s physical assets are located or where its primary activity is carried out — Mark (X) one.

1007

1601

1202

1100

☐ Australia

☐ Brazil

☐ Canada

1307

1308

1314

☐ France

☐ Germany

☐ Italy

1614

1213

1319

☐ Japan

☐ Mexico

☐ Netherlands

1325

1327

1

☐ Switzerland

☐ United Kingdom

☐ Other — Specify

8. This foreign affiliate’s financial books and records are kept in — Mark (X) one.

1008

11

12

13

☐ The currency of the country of the affiliate as given in item 7. (Foreign affiliates located in European Monetary Union countries should check this box if they keep their books in the currency of the country of the affiliate or in euros.)

☐ U.S. dollars

☐ A foreign currency which is not that of the country of location of the affiliate as given in item 7

9. Enter the ending date of this foreign affiliate’s 1999 fiscal year.

1009

Month

Day

Year

1

1999

Part I — IDENTIFICATION OF FOREIGN AFFILIATE — Continued

1010

1

1

☐ **Yes, and this is its initial report** — Affiliate was not previously reported

If "Yes," did the U.S. Reporter — *Mark (X) one*

2

1

☐ Establish the foreign affiliate?

2

2

☐ Acquire a voting interest of 10 percent or more in an existing foreign company from a foreign person?

2

3

☐ Acquire a voting interest of 10 percent or more in this affiliate from a U.S. person? — *Give name and address of U.S. person.*

Enter date

Month

Year

3

1

2

☐ **Yes, and this is its final report** —

If "Yes," was the affiliate — *Mark (X) one*

2

4

☐ Merged or reorganized?

Sold:

2

5

☐ to a U.S. person? — *Give name and address of U.S. person.*

Enter date

Month

Year

3

2

6

☐ to a foreign person?

2

7

☐ Liquidated?

2

8

☐ Seized?

1

3

☐ **No**

11. Was there a change in the entity due to mergers, acquisitions, divestitures, etc., or a change in accounting principles during FY 1999 that caused FY 1998 data to be restated? *Mark (X) one.*

1011

1

1

☐ Yes — *Report all close FY 1998 data before restatement, unless otherwise specified.*

1

2

☐ No

<div>See Additional Instructions for Part I, on page 11 at the back of this form.</div> <div>DIRECT OWNERSHIP IN THIS FOREIGN AFFILIATE — <i>Enter percent of ownership, to a tenth of one percent, based on voting stock if an incorporated affiliate, or an equivalent interest if an unincorporated affiliate, held directly by</i></div>	Percent of ownership at close of fiscal year			
	Equity interest		Voting interest	
	1999 (1)	1998 (2)	1999 (3)	1998 (4)
	1	2	3	4
<div>12. U.S. Reporter named in item 1 — Report equity interest and voting interest.</div> <div>1012</div>	. %	. %	. %	. %
<div>13. Other foreign affiliate(s) of U.S. Reporter named in Item 1 — <i>If entry is made here, complete items 19 and 20.</i></div> <div>1013</div>			. %	. %
<div>14. Other U.S. Reporter(s) of this foreign affiliate — <i>If entry is made here, item 21 must be "Yes."</i></div> <div>1014</div>			. %	. %
<div>15. Foreign affiliate(s) of other U.S. Reporter(s) — <i>If entry is made here, item 21 must be "Yes."</i></div> <div>1015</div>			. %	. %
<div>16. Other U.S. persons</div> <div>1016</div>			. %	. %
<div>17. Other foreign persons</div> <div>1017</div>			. %	. %
<div>18. TOTAL OF DIRECTLY HELD VOTING OWNERSHIP INTERESTS — <i>Sum of items 12 through 17</i> —————→</div> <div>1018</div>			100.0 %	100.0 %
<div>19. Indirect ownership — <i>If there is an entry in item 13, enter U.S. Reporter's percent of indirect ownership in this affiliate. See Instruction Booklet, Part I.A.2., page 5, for instructions on how to complete indirect ownership percentages.</i></div> <div>1019</div>			. %	. %
<div>20. Identification of foreign affiliate parent(s) — <i>If there is an entry in item 13, column (3) or column (4) — Enter below, the name(s) and percent(s) of ownership of each foreign affiliate of the U.S. Reporter named in item 1 holding a direct ownership interest in this foreign affiliate. Also, for each foreign affiliate in column (a) that is below the first tier in its ownership chain, enter in column (d) the name of the foreign affiliate that holds a direct ownership interest in it.</i></div>				

Foreign affiliate holding direct ownership interest in this foreign affiliate				Name of foreign affiliate, if any, in ownership chain that holds direct interest in foreign affiliate named in column (a)
Name and ID Number <i>Enter name and BEA ID Number of foreign affiliate(s) holding a direct ownership interest in this foreign affiliate.</i> (a)	BEA USE ONLY	Percent direct ownership in this foreign affiliate		
		Close FY 1999 (b)	Close FY 1998 (c)	
a. 1191	1	2 . %	3 . %	
b. 1192	1	2 . %	3 . %	
c. 1193	1	2 . %	3 . %	
d. TOTAL — <i>Must equal percentages entered in Item 13</i> —————→ 1020		2 . %	3 . %	

BE-10B BANK				Affiliate ID Number		E	
Part I — IDENTIFICATION OF FOREIGN AFFILIATE — Continued							
<div>21. Do two or more U.S. persons each directly or indirectly own or control at least 10 percent of this foreign affiliate’s voting rights? Mark (X) one.</div> <div><div>1021</div><div><div>1</div><div><input type="checkbox"/></div>Yes — Item 14 or 15 on page 2 must have an entry, and either item 22 or 23 must be completed. See Instruction Booklet, Part I.C.2.b.(2).</div></div> <div><div>2</div><div><input type="checkbox"/></div>No — Skip to item 28</div>							

Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE														
<div>▶ Section A — Income and Related Items — See <i>Additional Instructions</i> for Part II, Section A, on page 11 at the back of this form.</div> <div>36. Certain realized and unrealized gains (losses) — Include gains (losses) net of income tax effects resulting from:<div><div>a. Certain realized and unrealized gains (losses). Include realized gains or losses due to profit or loss on the sale or maturity of investments. Include unrealized holding gains and losses recognized during the period due to changes in the valuation of trading securities as defined by FASB 115. Include losses recognized during the period from other-than-temporary impairment of available-for-sale or held-to-maturity securities, as defined by FASB 115. Do not include unrealized holding gains and losses due to changes in the value of available-for-sale securities as defined by FASB 115. Instead, include such gains and losses in retained earnings (item 46) for an incorporated affiliate, total owners' equity (item 50) for an unincorporated affiliate and also report them in item 39.</div><div>b. Sale, disposition, or revaluation of land, other property, plant and equipment, or other assets.</div><div>c. Remeasurement of the foreign affiliate's foreign-currency-denominated assets and liabilities due to changes in foreign exchange rates during the period and transaction gains (losses) taken to income in accordance with FASB 52;</div><div>d. Extraordinary items (except those resulting from legal judgments and accidental damage to fixed assets) and other unusual or infrequently occurring items.</div></div><div>2044</div><div>\$</div></div> <div><div>1</div><div></div><div></div><div></div></div>							Amount							
							Close of FY 1999							
							Bil.	Mil.	Thous.	Dols.				
							1							
37. TOTAL INCOME —————▶							2046	\$						
							1							
38. NET INCOME (LOSS) after provision for foreign income taxes —————▶							2051	\$						
							1							
39. Certain unrealized gains (losses) not included in the determination of net income — Enter net unrealized gains (losses) that are not included in the determination of net income and, therefore, excluded from item 38, that were taken directly to retained earnings for an incorporated affiliate, or to owners' equity for an unincorporated affiliate. Report amount net of income tax effects, if any, on gains (losses). — <i>Exclude translation adjustments.</i>							2117							
							1							
40. Provision for loan loss — Amount charged to the loan loss reserve account during FY 1999							2140							
<div>▶ Section B — Number of Employees and Employee Compensation — See <i>Additional Instructions</i> Part II, Section B, on page 11 at the back of this form.</div> <div>NUMBER OF EMPLOYEES — Employees on the payroll at the end of FY 1999 including part-time employees, but excluding temporary and contract employees not included on your payroll records. A count taken at some other date during the reporting period may be given provided it is a reasonable estimate of employees on the payroll at the end of FY 1999. If the number of employees at the end of FY 1999 (or when the count was taken) was unusually high or low due to temporary factors (e.g., a strike), enter the number of employees that reflects normal operations. If the number of employees fluctuates widely during the year due to seasonal business variations, report the average number of employees on the payroll during FY 1999. Base such an average on the number of employees on the payroll at the end of each pay period, month or quarter. If precise figures are not available, give your best estimate.</div> <div>EMPLOYEE COMPENSATION — Expenditures made by an employer in connection with the employment of workers, including cash payments, payments-in-kind, and employer expenditures for employee benefit plans including those required by statute. Base compensation data on payroll records. Report compensation which relates to activities that occurred during the reporting period regardless of whether the activities were charged as an expense on the income statement, charged to inventories, or capitalized. DO NOT include data related to activities of a prior period, such as those capitalized or charged to inventories in prior periods.</div>														
							Number of employees							
							1							
41. TOTAL NUMBER OF EMPLOYEES — Report the total number of employees for the year							2068							
							Amount							
42. TOTAL EMPLOYEE COMPENSATION — Report, for all employees, the sum of														
a. Wages and salaries — Employees' gross earnings (before payroll deductions), and direct and in-kind payments by the employer to employees; and							Bil.	Mil.	Thous. Dols.					
							1							
b. Employee benefit plans — Employer expenditures for all employee benefits plans							2072	\$						
<div>▶ Section C — Balance Sheet — See <i>Additional Instructions</i> for Part II, Section C on page 11 at the back of this form.</div>							BALANCES							
							Close FY 1999				Close FY 1998 (unrestated)			
							(1)				(2)			
							Bil.	Mil.	Thous. Dols.	Bil.	Mil.	Thous. Dols.		
							1			2				
43. TOTAL ASSETS —————▶							2088	\$		\$				
							1			2				
44. TOTAL LIABILITIES —————▶							2092							
OWNERS' EQUITY — INCORPORATED AFFILIATE ONLY, complete items 45 through 49.							1			2				
45. Capital stock and additional paid-in capital							2093							
							1			2				
46. Retained earnings (deficit)							2094							
							1			2				
47. Translation adjustment — Cumulative amount at year end (per FASB 52)							2095							
48. Other — Include involuntarily (or legally) restricted earnings — <i>Specify</i>							1			2				
							2096							
49. TOTAL OWNERS' EQUITY (INCORPORATED FOREIGN AFFILIATE) — <i>Equals items 43 minus item 44 and, equals the sum of items 45 through 48.</i> —▶							2097			2				
OWNERS' EQUITY — UNINCORPORATED AFFILIATE ONLY, complete items 50 and 51.							1			2				
50. TOTAL OWNERS' EQUITY (UNINCORPORATED FOREIGN AFFILIATE) — <i>Equals item 43 minus item 44.</i> —▶							2098							
							1			2				
51. Translation adjustment — Cumulative amount at year end (per FASB 52) — That portion of item 50 representing the affiliate's cumulative translation adjustment account.							2099							
52. BEA USE ONLY							2065	1	2	3	4			

BE-10B BANK				Affiliate ID Number								E											
Part III — INVESTMENT AND TRANSACTIONS BETWEEN FOREIGN AFFILIATE AND THE U.S. REPORTER																							
Use Part III to report the line of direct ownership included in item 12, if any, and to report direct financial positions or transactions between the U.S. Reporter and foreign affiliate.																							
53. Did the U.S. Reporter named in item 1 have a direct ownership interest in this affiliate at any time during the affiliate's 1999 fiscal year (i.e., is any column of item 12 greater than zero)? — Mark (X) one.																							
3139		<table><tr><td>1</td><td>1</td></tr><tr><td>1</td><td>2</td></tr></table>		1	1	1	2	<input type="checkbox"/> Yes — Complete items 54 through 78 and continue with the Supplement A (page 7).															
1	1																						
1	2																						
				<input type="checkbox"/> No — Complete only items 60 through 62 and 74 through 78 and then continue with the Supplement A (page 7).																			
Section A — U.S. Reporter's Equity in Foreign Affiliate's Net Income, Certain Realized and Unrealized Gains (Losses), and Dividends or Distributed Earnings — See Additional Instructions for Part III, Section A, on page 11 at the back of this form. Enter the amounts which represent the U.S. Reporter's equity, based on its <u>directly held equity</u> interest. Thus if the U.S. Reporter holds both a direct and indirect equity interest, enter the amounts which represent <u>only</u> the directly held equity interest.										Amount													
										Bil.		Mil. Thous.		Dols.									
										1													
54. Net income (loss) after provision for foreign income taxes — Enter U.S. Reporter's share of net income (loss), item 38.										3140		\$											
For items 55 and 56; certain realized and unrealized gains (losses) (excluding translation adjustments) after foreign income taxes										1													
55. Included in item 54. U.S. Reporter's share of item 36.										3141													
56. Not included in item 54, but taken directly to retained earnings for an incorporated affiliate, or to owners' equity for an unincorporated affiliate. U.S. Reporter's share of item 39.										3142													
57. Dividends on common and preferred stock of incorporated foreign affiliate (exclude stock and liquidating dividends) or distributed earnings of unincorporated foreign affiliate — Gross amount										3143		1											
										3144		1											
58. Tax withheld on dividends or distributed earnings in item 57.										3144													
59. Dividends on common and preferred stock of incorporated foreign affiliate or distributed earnings of unincorporated foreign affiliate — Net amount (item 57 minus item 58)										3145		1											
BEA USE ONLY										3146		1											
Section B — Debt and Other Intercompany Balances Between Foreign Affiliate and U.S. Reporter — See Additional Instructions for Part III, Section B, on page 11 at the back of this form. If the U.S. Reporter is a bank (i.e., filed a Form BE-10A BANK), complete item 60. Include in item 60 only amounts the U.S. Reporter considers to be permanent debt investment in the affiliate. Interest receipts reported in item 74 should relate only to this permanent debt investment. If the U.S. Reporter is a BANK (i.e., filed a Form BE-10A BANK) do not report permanent debt investment or the U.S. Reporter's equity investment in the affiliate (sections B and C) on the Treasury International Capital Forms BL-1, 2, BC, and BQ-1, 2. If the U.S. Reporter is NOT a BANK (i.e., filed a Form BE-10A), complete items 61 and 62. Report in items 61 and 62 all current and long-term intercompany receivables and payables between the nonbank U.S. Reporter and the foreign affiliate. Item 74 should reflect interest on all debt, whether or not the debt is permanent. These amounts are not reported on Treasury International Capital Forms.																							
If the U.S. Reporter IS a BANK: 60. U.S. Reporter's permanent debt investment in affiliate — Report loans from the U.S. Reporter that do not arise from the Reporter's or affiliate's normal banking business. Report only the U.S. Reporter's "permanent" debt investment.			According to books of foreign affiliate						According to books of U.S. Reporter														
			Close FY 1999				Close FY 1998 (unrestated)				Close FY 1999				Close FY 1998 (unrestated)								
			(1)				(2)				(3)				(4)								
			Bil.		Mil. Thous.		Dols.		Bil.		Mil. Thous.		Dols.		Bil.		Mil. Thous.		Dols.				
			1						2						3				4				
3113			\$						\$						\$				\$				
If the U.S. Reporter IS NOT a BANK: 61. Owed to U.S. Reporter by the affiliate			1						2						3				4				
3147																							
62. Owed to affiliate by the U.S. Reporter			1						2						3				4				
3148																							
63. BEA USE ONLY			1						2						3				4				
3149																							
Remarks																							

Part III — INVESTMENT AND TRANSACTIONS BETWEEN FOREIGN AFFILIATE AND THE U.S. REPORTER — Continued

Section C — Change in U.S. Reporter's Equity in Capital Stock and/or Additional Paid-in Capital of Incorporated Foreign Affiliate or Equity Investment in Unincorporated Foreign Affiliate — See Additional Instructions for Part III, Section C, on page 11 at the back of this form.

Report transactions during the year that changed the U.S. Reporter's equity holdings in the foreign affiliate. Include equity changes due to treasury stock transactions with the U.S. Reporter and liquidating dividends. Exclude equity changes due to net income or (loss), stock and cash dividends, earnings distributions, balance sheet translation adjustments, treasury stock transactions with persons other than the U.S. Reporter and reorganizations in capital structure that do not affect total equity. Report all amounts at transaction value, i.e., the value of the consideration given (received) by the U.S. Reporter.

INCREASE IN U.S. REPORTER'S EQUITY INTEREST IN THIS AFFILIATE

64. Establishment of affiliate or acquisition (partial or total) of equity interest in this affiliate by U.S. Reporter either from this affiliate or from other foreign persons

3150

Amount

Bil.

Mil.

Thous.

Dols.

1

\$

65. Capital contributions and other transactions of the U.S. Reporter with foreign persons that increase equity in this affiliate — Specify

3151

1

66. Acquisition (partial or total) of equity interest in this affiliate by U.S. Reporter from other U.S. persons

3152

1

DECREASE IN U.S. REPORTER'S EQUITY INTEREST IN THIS AFFILIATE

67. Liquidation of affiliate or sale (partial or total) of equity interest in this affiliate by the U.S. Reporter either to this affiliate or to other foreign persons

3153

1

68. Return of capital contributions to the U.S. Reporter and other transactions of the U.S. Reporter with foreign persons that decrease equity in this affiliate — Specify

3154

1

69. Sale (partial or total) of equity interest in this affiliate by U.S. Reporter to other U.S. persons

3155

1

70. TOTAL — Equals sum of items 64, 65, and 66, minus sum of items 67, 68 and 69

3156

\$

For items 64 through 69, enter the amounts by which the transaction value —

3157

For acquisition (1)

Bil.

Mil.

Thous.

Dols.

1

\$

71. Exceeds the value carried on the books of the affiliate

3157

\$

72. Is less than the value carried on the books of the affiliate

3158

73. BEA USE ONLY

3159

Section D — Receipts and Payments Between the U.S. Reporter and Foreign Affiliate — See Additional Instructions for Part III, Section D, on page 12 at the back of this form.

Report these items based on the books of the U.S. Reporter. Enter amounts received, paid, or entered into intercompany accounts, whichever occurred first.

Receipts by U.S. Reporter from foreign affiliate

Net of foreign tax withheld (1)

Bil.

Mil.

Thous.

Dols.

1

\$

Foreign tax withheld (2)

Bil.

Mil.

Thous.

Dols.

2

\$

Payments by U.S. Reporter to foreign affiliate

Net of U.S. tax withheld (3)

Bil.

Mil.

Thous.

Dols.

3

\$

U.S. tax withheld (4)

Bil.

Mil.

Thous.

Dols.

4

\$

74. Interest, include interest on capital leases

3160

1

\$

2

\$

3

\$

4

\$

75. Royalties, license fees, and other fees for the use or sale of intangible property

3161

1

2

3

4

76. Charges for use of tangible property

3162

1

2

3

4

77. Allocated expenses and sales of services

3164

1

2

3

4

78. TOTAL — Sum of items 74 through 77

3114

\$

\$

\$

\$

79. BEA USE ONLY

3171

1

2

3

4

Remarks

FORM BE-10B BANK (REV. 7/99)

Page 6

FORM 7/99		BE-10B BANK Supplement A		U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS		BEA USE ONLY		Affiliate ID Number		Page No. _____ of _____ pages of this Supplement A	
LIST OF ALL FOREIGN AFFILIATES IN WHICH THE REPORTING FOREIGN AFFILIATE (AS CONSOLIDATED) HAS A DIRECT EQUITY INTEREST BUT WHICH ARE NOT FULLY CONSOLIDATED ON THIS FORM BE-10B BANK						Identification — Name of foreign affiliate as shown in item 2 of Form BE-10B BANK					
Supplement A — List ALL foreign affiliates of the U.S. Reporter(s) in which the fully consolidated foreign affiliate named in item 2 has a direct equity interest, but which are not fully consolidated on this Form BE-10B BANK. Continue listing onto as many copied pages as needed. NOTE — Foreign affiliates listed on this Supplement A must also file a complete Form BE-10B(SF) or BE-10B BANK, or, per instructions, be listed on the BE-10A Supplement of its U.S. Reporter.											
Name of each foreign affiliate, as taken from item 2 of the Form BE-10B(SF) or BE-10B BANK for that affiliate, in which a direct equity interest is held (1)						Affiliate identification number taken from the preprinted Form BE-10B(SF) or BE-10B BANK, if provided, of each foreign affiliate listed in column (1) (2)		BEA USE ONLY (3)		Percentage of direct ownership in the foreign affiliate listed in column (1) held by the foreign affiliate named in the identification block above (Enter percentage to the nearest tenth.)	
										Close FY 1999 (4)	
5002										. %	
5003										. %	
5004										. %	
5005										. %	
5006										. %	
5007										. %	
5008										. %	
5009										. %	
5010										. %	
5011										. %	
5012										. %	
5013										. %	
5014										. %	
5015										. %	

LIST OF ALL FOREIGN AFFILIATES IN WHICH THE REPORTING FOREIGN AFFILIATE (AS CONSOLIDATED) HAS A DIRECT EQUITY INTEREST BUT WHICH ARE NOT FULLY CONSOLIDATED ON THIS FORM BE-10B BANK — Continued				Page No. _____ of _____ pages of this Supplement A	
Name of each foreign affiliate, as taken from item 2 of the Form BE-10B(SF) or BE-10B BANK for that affiliate, in which a direct equity interest is held (1)		Affiliate identification number taken from the preprinted Form BE-10B(SF) or BE-10B BANK, if provided, of each foreign affiliate listed in column (1) (2)	BEA USE ONLY (3)	Percentage of direct ownership in the foreign affiliate listed in column (1) held by the foreign affiliate named in the identification block <i>(Enter percentage to the nearest tenth.)</i>	
				Close FY 1999 (4)	Close FY 1998 (5)
5016				. %	. %
5017				. %	. %
5018				. %	. %
5019				. %	. %
5020				. %	. %
5021				. %	. %
5022				. %	. %
5023				. %	. %
5024				. %	. %
5025				. %	. %
5026				. %	. %
5027				. %	. %
5028				. %	. %
5029				. %	. %
5030				. %	. %
5031				. %	. %
5032				. %	. %

FORM 7/99		BE-10B BANK Supplement B		U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS		BEA USE ONLY		Affiliate ID Number		Page No. ____ of ____ pages of this Supplement B	
LIST OF ALL FOREIGN AFFILIATES FULLY CONSOLIDATED INTO THE REPORTING FOREIGN AFFILIATE						Identification — Name of foreign affiliate as shown in item 2 of Form BE-10B BANK					
Supplement B — This list must be completed for the foreign affiliate for which the U.S. Reporter is reporting consolidated financial and operating data to BEA; each foreign affiliate fully consolidated must be more than 10 percent owned, directly or indirectly, by the U.S. Reporter and must also be more than 50 percent owned by the foreign affiliate named in item 2 of Form BE-10B BANK. The number of foreign affiliates listed below plus the reporting foreign affiliate must agree with Part I, item 3, of Form BE-10B BANK. Continue listing onto as many copied pages as needed.											
NOTE — Consolidate affiliates only if they are located in the same country and are in the same 4-digit industry.											
BEA USE ONLY		Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B BANK				Name of foreign affiliate which holds the direct equity interest in the foreign affiliate listed in column (2)				Percentage of direct ownership at close FY 1999 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) (Enter percentage to the nearest tenth.)	
(1)		(2)				(3)				(4)	
6002										. %	
6003										. %	
6004										. %	
6005										. %	
6006										. %	
6007										. %	
6008										. %	
6009										. %	
6010										. %	
6011										. %	
6012										. %	
6013										. %	
6014										. %	
6015										. %	

LIST OF ALL FOREIGN AFFILIATES FULLY CONSOLIDATED INTO THE REPORTING FOREIGN AFFILIATE — Continued		Page No. _____ of _____ pages of this Supplement B		
BEA USE ONLY		Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B BANK	Name of foreign affiliate which holds the direct equity interest in the foreign affiliate listed in column (2)	Percentage of direct ownership at close FY 1999 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) <i>(Enter percentage to the nearest tenth.)</i>
(1)	(2)	(3)	(4)	
6016				
6017				. %
6018				. %
6019				. %
6020				. %
6021				. %
6022				. %
6023				. %
6024				. %
6025				. %
6026				. %
6027				. %
6028				. %
6029				. %
6030				. %
6031				. %
6032				. %

**BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD —
1999
FORM BE-10B BANK
ADDITIONAL INSTRUCTIONS BY LINE ITEM**

Part I — IDENTIFICATION OF FOREIGN AFFILIATE

12. Ownership by U.S. Reporter named in item 1.

Equity interest is the U.S. Reporter's direct ownership in the total equity (voting and nonvoting) of the affiliate. Examples of nonvoting equity include nonvoting stock and a limited partner's interest in a partnership.

Voting Interest is the U.S. Reporter's direct ownership in just the voting equity of the affiliate. Examples of voting equity include voting stock and a general partner's interest in a partnership. Thus, a U.S. Reporter could have a 100 percent direct voting interest in an affiliate but own less than 100 percent of the affiliate's total equity.

28.—33.

Gross operating revenues of foreign affiliate, by industry

If fewer than five ISI codes are used, account for total sales or gross operating revenues. Do not include realized gains or losses due to profit or loss on the sale or maturity of investments here. Instead, report them in item 36 (certain realized and unrealized gains (losses)).

Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE

• **Section A — Income and Related Items**

37. Total income — Include the following items: —

- a. Sales or gross operating revenues
- b. Income from equity investments in foreign affiliates — For affiliates owned 20 percent or more (including those that are majority-owned), report equity in earnings during the reporting period; for those owned less than 20 percent, report dividends.
- c. Income from other equity investments.
- d. Certain realized and unrealized gains (losses) net of income tax effects
- e. Other income.

• **Section B — Number of Employees and Employee Compensation**

42. Employee compensation — Consists of wages and salaries of employees and employer expenditures for all employee benefit plans.

Wages and salaries — Report gross earnings of all employees before deduction of employees' payroll withholding taxes, social insurance contributions, group insurance premiums, union dues, etc. Include time and piece rate payments, cost of living adjustments, overtime pay and shift differentials, bonuses, profit sharing amounts, and commissions. Exclude commissions paid to independent personnel who are not employees.

Include direct payments by employers for vacations, sick leave, severance (redundancy) pay, etc. Exclude payments made by, or on behalf of, benefit funds rather than by the employer.

Include in-kind payments, valued at their cost, that are clearly and primarily of benefit to the employees as consumers. Do not include expenditures that benefit employers as well as employees, such as expenditures for plant facilities, employee training programs, and reimbursement of business expenses.

Employee benefit plans — Report employer expenditures for all employee benefit plans, including those mandated by government statute, resulting from collective bargaining contracts and those that are voluntary. Include Social Security and other retirement plans, life and disability insurance, guaranteed sick pay programs, workers' compensation insurance, medical insurance, family allowances, unemployment insurance, severance pay funds, etc. Also, include deferred post employment and post retirement expenses per FASB 106. If plans are financed jointly by the employer and the employee, include only the contributions of the employer.

• **Section C — Balance Sheet**

45. Capital stock and additional paid-in capital — Include common and preferred, voting and nonvoting capital stock and additional paid-in capital.

46. Retained earnings (deficit) — Include earnings retained by the corporation and legally available for dividends; earnings voluntarily restricted; and the cumulative balance of unrealized holding gains and losses due to changes in the valuation of available-for-sale securities per FASB 115.

Part III — INVESTMENT AND TRANSACTIONS BETWEEN FOREIGN AFFILIATE AND THE U.S. REPORTER

• **Section A — U.S. Reporter's Equity in Foreign Affiliate's Net Income, Certain Realized and Unrealized Gains (Losses), and Dividends or Distributed Earnings**

57. Report this item based on the books of the U.S. Reporter. Report amount received or entered into intercompany accounts, whichever occurred first. Include amounts for which payment was made in kind. If a receivable was booked in a prior reporting period, do not report the collection of the receivable in the current period. Show the collection as a reduction to the intercompany account item 61.

• **Section B — Debt and Other Intercompany Balances Between Foreign Affiliate and U.S. Reporter**

60.—62.

Include current and long-term items, indebtedness resulting from a capital lease, and the net book value of equipment under a long-term operating lease. Disaggregate lease payments into their component parts. Reflect return of capital, consisting of principal payments for capital leases and the depreciation component for operating leases, in items 61 and 62. Report the interest component under capital leases in item 74. Report the net rent for operating leases in item 76.

60.—61.

If the foreign affiliate has leased equipment **from** the U.S. Reporter under a long-term operating lease (i.e., the lease is for more than one year), then:

Include the FY 1999 closing net book value of the leased equipment in columns 1 and 3, and;

Include the FY 1998 closing net book value of the leased equipment in columns 2 and 4.

The closing net book value of leased equipment would have to be obtained from the books of the U.S. Reporter.

62. If the foreign affiliate has leased equipment **to** the U.S. Reporter under a long-term operating lease (i.e., the lease is for more than one year), then:

Include the FY 1999 closing net book value of the leased equipment in columns 1 and 3, and;

Include the FY 1998 closing net book value of the leased equipment in columns 2 and 4.

The closing net book value of leased equipment would be obtained from the books of the foreign affiliate.

• **Section C — Change in U.S. Reporter's Equity in Capital Stock and/or Additional Paid-in Capital of Incorporated Foreign Affiliate or Equity Investment in Unincorporated Foreign Affiliate.**

Increase in U.S. Reporter's Equity Interest in This Affiliate

64.—66.

For a newly established or acquired affiliate, report what the U.S. Reporter paid and/or borrowed to establish or acquire the affiliate in item 64 or 66 as appropriate. Do not report the book value of the equity interest if it differs from what was paid.

Decrease in U.S. Reporter's Equity Interest in This Affiliate

67.—69.

For an affiliate that is sold, report the sale price in item 67 or 69 as appropriate. Include foreign income taxes, if any, on gains (and tax refunds on losses) in the calculation of these items. Report the ending intercompany debt position for the affiliate (in columns 1 and 3 of item 60 or in columns 1 and 3 of items 61 and 62) as zero. If debt positions still exist, they are between a U.S. person and an unaffiliated foreign person, and may be reportable on the Department of the Treasury International Capital report forms.

For investments written off, enter zero in items 67—69. Report the amount written off in item 71 or 72 column 2 as appropriate. If an account receivable due to the U.S. Reporter from the affiliate is written off, report the amount of the receivable in item 65 as a capital contribution.

Transaction Value Exceeds or is Less Than the Value Carried on the Books of the Affiliate

71.—72.

If the book value of the U.S. Reporter's equity investment changed by more or less than the value of the consideration paid, received, or owed, enter the amount of the difference in item 71 or 72 as appropriate. For example, if the book value of an affiliate was \$10 million and the affiliate was sold for \$11 million, enter \$1 million in column 2 of item 71. Report the amount gross of U.S. income taxes, if any.

• **Section D — Receipts and Payments Between the U.S. Reporter and Foreign Affiliate**

74.—78.

If a receivable or payable for one of these items was booked in a prior reporting period, do not report the collection of the receivable or payment of the payable if collected or paid in the current period. Show such a collection or payment only as a reduction to an intercompany account (items 61 and 62).

74. Interest — If the U.S. Reporter is a bank, interest receipts entered in this item should relate only to the permanent debt investment reported on line 60.

Except as described in the next paragraph, report interest receipts and interest payments at gross. Do not net the receipts against the payments.

Reporting for Interest Rate and Foreign Currency Swap Agreements Between Nonbank U.S. Reporter and the Foreign Affiliate — Report interest accruals under the terms of interest rate and foreign currency swap agreements on a net basis. Do not report gross receipts and gross payments of interest based upon marking positions to market daily. Instead, report the net amount of these gross receipts or payments either as net interest received or net interest paid, as appropriate.

76. Charges for use of tangible property

Include in column 1 rental payments to the U.S. Reporter under operating leases of one year or less. Include net rental payments to the U.S. Reporter under operating leases of more than one year. (Net rent equals the total rents paid to the U.S. Reporter for the reporting period less the return of capital (depreciation) component charged against the leased equipment on the books of the U.S. Reporter for the part of FY 1999 that the lease was in existence.)

Include in column 3 rent receipts from the U.S. Reporter under operating leases of one year or less. Include net rent receipts from the U.S. Reporter under operating leases of more than one year. (Net rent equals the total rents received from the U.S. Reporter less the amount of depreciation expense charged against the leased equipment on the books of the foreign affiliate for that part of FY 1999 that the lease was in existence.)

77. Allocated expenses and sales of services — Include allocated expenses (such as R&D assessments) and reimbursements between the U.S. Reporter and the affiliate for management, professional, technical, or other services that are normally included in "other income" by the provider of the service. Also include receipts by the U.S. Reporter from, or payments by the U.S. Reporter to, the affiliate for services that are separately billed and normally included in the sales or gross operating revenues of the seller of the service.

SUMMARY OF INDUSTRY CLASSIFICATIONS

AGRICULTURE, FORESTRY, FISHING, AND HUNTING		WHOLESALE TRADE	
		DURABLE GOODS	
1110	Crop production	4211	Motor vehicles and motor vehicle parts and supplies
1120	Animal production	4212	Furniture and home furnishings
1130	Forestry and logging	4213	Lumber and other construction materials
1140	Fishing, hunting, and trapping	4214	Professional and commercial equipment and supplies
1150	Support activities for agriculture and forestry	4215	Metals and minerals (except petroleum)
MINING		4216	Electrical goods
2111	Oil and gas extraction	4217	Hardware, and plumbing and heating equipment and supplies
2121	Coal	4218	Machinery, equipment, and supplies
2123	Nonmetallic minerals	4219	Miscellaneous durable goods
2124	Iron ores	NONDURABLE GOODS	
2125	Gold and silver ores	4221	Paper and paper products
2126	Copper, nickel, lead, and zinc ores	4222	Drugs and druggists' sundries
2127	Other metal ores	4223	Apparel, piece goods, and notions
2132	Support activities for oil and gas operations	4224	Grocery and related products
2133	Support activities for mining, except for oil and gas operations	4225	Farm product raw materials
UTILITIES		4226	Chemical and allied products
2211	Electric power generation, transmission, and distribution	4227	Petroleum and petroleum products
2212	Natural gas distribution	4228	Beer, wine, and distilled alcoholic beverages
2213	Water, sewage, and other systems	4229	Miscellaneous nondurable goods
CONSTRUCTION		RETAIL TRADE	
2330	Building, developing, and general contracting	4410	Motor vehicle and parts dealers
2340	Heavy construction	4420	Furniture and home furnishings stores
2350	Special trade contractors	4431	Electronics and appliance stores
MANUFACTURING		4440	Building material and garden equipment and supplies dealers
3111	Animal foods	4450	Food and beverage stores
3112	Grain and oilseed milling	4461	Health and personal care stores
3113	Sugar and confectionery products	4471	Gasoline stations
3114	Fruit and vegetable preserving and specialty foods	4480	Clothing and clothing accessories stores
3115	Dairy products	4510	Sporting goods, hobby, book, and music stores
3116	Meat products	4520	General merchandise stores
3117	Seafood product preparation and packaging	4530	Miscellaneous store retailers
3118	Bakeries and tortillas	4540	Nonstore retailers
3119	Other food products	TRANSPORTATION AND WAREHOUSING	
3121	Beverages	4810	Air transportation
3122	Tobacco	4821	Rail transportation
3130	Textile mills	4833	Petroleum tanker operations
3140	Textile product mills	4839	Other water transportation
3150	Apparel	4840	Truck transportation
3160	Leather and allied products	4850	Transit and ground passenger transportation
3210	Wood products	4863	Pipeline transportation of crude oil, refined petroleum products, and natural gas
3221	Pulp, paper, and paperboard mills	4868	Other pipeline transportation
3222	Converted paper products	4870	Scenic and sightseeing transportation
3231	Printing and related support activities	4880	Support activities for transportation
3242	Integrated petroleum refining and extraction	4920	Couriers and messengers
3243	Petroleum refining without extraction	4932	Petroleum storage for hire
3244	Other petroleum and coal products	4939	Other warehousing and storage
3251	Basic chemicals		
3252	Resins, synthetic rubbers, and artificial and synthetic fibers and filaments		
3253	Pesticides, fertilizers, and other agricultural chemicals		
3254	Pharmaceuticals and medicines		
3255	Paints, coatings, and adhesives		
3256	Soap, cleaning compounds, and toilet preparations		
3259	Other chemical products and preparations		
3261	Plastics products		
3262	Rubber products		
3271	Clay products and refractories		
3272	Glass and glass products		
3273	Cement and concrete products		
3274	Lime and gypsum products		
3279	Other nonmetallic mineral products		
3311	Iron and steel mills and ferroalloys		
3312	Steel products from purchased steel		
3313	Alumina and aluminum production and processing		
3314	Nonferrous metal (except aluminum) production and processing		
3315	Foundries		
3321	Forging and stamping		
3322	Cutlery and hand tools		
3323	Architectural and structural metals		
3324	Boilers, tanks, and shipping containers		
3325	Hardware		
3326	Spring and wire products		
3327	Machine shops, turned products, and screws, nuts, and bolts		
3328	Coating, engraving, heat treating, and allied activities		
3329	Other fabricated metal products		
3331	Agriculture, construction, and mining machinery		
3332	Industrial machinery		
3333	Commercial and service industry machinery		
3334	Ventilation, heating, air conditioning, and commercial refrigeration equipment		
3335	Metalworking machinery		
3336	Engines, turbines, and power transmission equipment		
3339	Other general purpose machinery		
3341	Computer and peripheral equipment		
3342	Communications equipment		
3343	Audio and video equipment		
3344	Semiconductors and other electronic components		
3345	Navigational, measuring, electro-medical, and control instruments		
3346	Manufacturing and reproducing magnetic and optical media		
3351	Electric lighting equipment		
3352	Household appliances		
3353	Electrical equipment		
3359	Other electrical equipment and components		
3361	Motor vehicles		
3362	Motor vehicle bodies and trailers		
3363	Motor vehicle parts		
3364	Aerospace products and parts		
3365	Railroad rolling stock		
3366	Ship and boat building		
3369	Other transportation equipment		
3370	Furniture and related products		
3391	Medical equipment and supplies		
3399	Other miscellaneous manufacturing		

SUMMARY OF INDUSTRY CLASSIFICATIONS — Continued

INFORMATION		PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES		EDUCATIONAL SERVICES	
5111	Newspaper, periodical, book, and database publishers	5411	Legal services	6110	Educational services
5112	Software publishers	5412	Accounting, tax preparation, bookkeeping, and payroll services	HEALTH CARE AND SOCIAL ASSISTANCE	
5121	Motion picture and video industries	5413	Architectural, engineering, and related services	6210	Ambulatory health care services
5122	Sound recording industries	5414	Specialized design services	6220	Hospitals
5131	Radio and television broadcasting	5415	Computer systems design and related services	6230	Nursing and residential care facilities
5132	Cable networks and program distribution	5416	Management, scientific, and technical consulting services	6240	Social assistance
5133	Telecommunications	5417	Scientific research and development services	ARTS, ENTERTAINMENT, AND RECREATION	
5141	Information services	5418	Advertising and related services	7110	Performing arts, spectator sports, and related industries
5142	Data processing services	5419	Other professional, scientific, and technical services	7121	Museums, historical sites, and similar institutions
FINANCE AND INSURANCE		MANAGEMENT OF COMPANIES AND ENTERPRISES		7130	Amusement, gambling, and recreation industries
5221	Depository credit intermediation (Banking)	5512	Holding companies, except bank holding companies	ACCOMMODATIONS AND FOOD SERVICES	
5223	Activities related to credit intermediation	5513	Corporate, subsidiary, and regional management offices	7210	Accommodations
5224	Non-depository credit intermediation	ADMINISTRATIVE AND SUPPORT, WASTE MANAGEMENT, AND REMEDIATION SERVICES		7220	Foodservices and drinking places
5229	Non-depository branches and agencies	5611	Office administrative services	OTHER SERVICES	
5231	Securities and commodity contracts intermediation and brokerage	5612	Facilities support services	8110	Repair and maintenance
5238	Other financial investment activities and exchanges	5613	Employment services	8120	Personal and laundry services
5242	Agencies, brokerages, and other insurance related activities	5614	Business support services	8130	Religious, grantmaking, civic, professional, and similar organizations
5243	Insurance carriers, except life insurance carriers	5615	Travel arrangement and reservation services	PUBLIC ADMINISTRATION	
5249	Life insurance carriers	5616	Investigation and security services	9200	Public administration
5252	Funds, trusts and other financial vehicles, except REITs	5617	Services to buildings and dwellings		
REAL ESTATE AND RENTAL AND LEASING		5619	Other support services		
5310	Real estate	5620	Waste management and remediation services		
5321	Automotive equipment rental and leasing				
5329	Other rental and leasing services				
5331	Lessors of non-financial intangible assets (except copyrighted works)				